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DECLARATION AND POWER OF ATTORNEY

JOINT INVENTORS

We, (1) Yukihiko MATSUMOTO, (2) Kunihiko ISHIZAKI, and (3) Teruyuki KANTO, declare that we are citizens/subjects of JAPAN, residing at (1) Kobe-shi, HYOGO JAPAN, (2) Suita-shi, OSAKA JAPAN, and (3) Himeji-shi, HYOGO JAPAN and we have read the foregoing specification and claims and we verily believe that we are the original, first, and joint inventors of the invention entitled

PRODUCTION PROCESS FOR WATER-ABSORBENT RESIN

described and claimed therein; that we have reviewed and understand the content of the attached specification, including the claims; that we acknowledge my duty to disclose information of which we are aware which is material to patentability of this application as defined in Title 37, Code of Federal Regulations, § 1.56 and that no application for patent or inventor's certificate on this invention has been filed by us or our representatives or assigns in any country foreign to the United States, except as follows:

Japanese Application No. 2000-187021, filed June 21, 2000

And we hereby appoint:

David S. Abrams	Reg. No. 22,576
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of the firm of ROYLANCE, ABRAMS, BRDO & GOODMAN, L.L.P. as our attorneys or agents with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

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The undersigned declare further that all statements made herein of their own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

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